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TN REGULATORY AUTHORITY  
DOCKET ROOM  
February 28, 2003

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VIA HAND DELIVERY

Hon. Sara Kyle, Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

RE: *Proposed Rules for the Provisioning of Tariff Term Plans and  
Special Contracts.*  
Docket No. 00-00702

Dear Chairman Kyle;

Enclosed are the original and fourteen copies of the Reply Comments of Industry Members. Copies of the enclosed are being provided to counsel of record.

Very truly yours,

Joelle Phillips

JJP:kcd

BEFORE THE TENNESSEE REGULATORY AUTHORITY  
Nashville, Tennessee

In Re: *Proposed Rules for the Provisioning of Tariff Term Plans and Special Contracts*

Docket No. 00-00702

**REPLY COMMENTS OF INDUSTRY MEMBERS**

BellSouth Telecommunications, Inc. ("BellSouth"), United Telephone-Southeast, Inc. and Sprint Communications Company, LP; Citizens Telecommunications Company of Tennessee, LLC, Southeastern Competitive Carriers Association<sup>1</sup>, and Time Warner Telecom of the Mid-South, LP (jointly the "Industry Members") file these joint comments in response to the brief filed by the Consumer Advocate Division of the Attorney General's Office ("Consumer Advocate" or "CAD") and respectfully show the Tennessee Regulatory Authority ("TRA" or "Authority") as follows:

**I. Introduction.**

In its most recent filing, the Consumer Advocate has again raised no new issues or arguments. The industry members will respond below to this latest reiteration by the Consumer Advocate; however, the bottom line is simply this: Nothing has been presented in the course of this rulemaking that should persuade the TRA to disregard its current workable system and turn instead to a more heavily regulated system that makes it more difficult for customers to negotiate

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<sup>1</sup> The Southeastern Competitive Carriers Association joins in the conclusion presented herein that no new rules are needed but not necessarily in the argument presented in support of that conclusion.

discounts for telecommunications services in Tennessee. This system, which is among the nation's most rigorous, isn't broken, and it certainly would not be fixed – or even improved – by any of the CAD's proposals.

The Consumer Advocate continues to offer only hypothetical, academic discussion, which is completely out of touch with the practical realities facing both telecommunications providers and their business customers, particularly in the present economy. This sort of academic, theoretical exercise, disjointed from any recognition of practical realities, is simply out of place and unpersuasive.

**II. The Consumer Advocates' arguments regarding the necessity of a rulemaking procedure are irrelevant.**

The Consumer Advocate devotes much of its brief to an argument that Tennessee law requires the Tennessee Regulatory Authority to conduct a rulemaking proceeding, rather than a contested case proceeding, in order to consider alteration to its present rules governing CSAs. These arguments are irrelevant to any issue before the TRA because the TRA *has* conducted a lengthy rulemaking docket in order to evaluate issues relating to its rules for CSAs. The CAD conceded at the argument on January 27, 2003, that the parties had been given ample opportunity to address issues in the rulemaking. The following colloquy is illustrative:

CHAIRMAN KYLE: . . . But haven't we been over these issues? Haven't we fully combed through them, the issues, to date? I don't want you to state on the record that this Authority has not given you a forum of some type to comment on the issues that have been presented today because I believe that we have.

MR. BROEMMEL: Oh yes, absolutely.

CHAIRMAN KYLE: We want to –

MR. BROEMMEL: You've given us every opportunity. There's no doubt of that. In fact, some of us would say we're kind of over-immersed in this whole issue.

Transcript at 126-127.

The cases cited by the CAD speak to the procedure of a rulemaking, but none of the authority cited by the Consumer Advocate requires that the outcome of such a rulemaking process must always be the adoption of new rules. The CAD has cited no authority supporting its presumption that a rulemaking docket must always result in promulgation of a new rule. Rather, these cases merely address the situations in which rulemaking is more appropriate than contested case proceedings. Clearly, the Tennessee Regulatory Authority is well within its discretion to conclude, after conducting a rulemaking proceeding, that no new rule is needed.

The Consumer Advocate, both in its oral argument and in its written pleadings, has sought continually to characterize the industry's position as advocating "no rules." Obviously this is not the case. The industry position, in contrast, is that the Tennessee Regulatory Authority's existing rules and procedures provide more than adequate scrutiny for contract service arrangements and that the promulgation of additional requirements would result in the investment of a substantial amount of administrative resources on the one hand, while offering no tangible improvement on the other.

The industry's position on this point was supported by statements made during the recent oral arguments. Specifically, the recitation by TRA

Communications Division Chief, Joe Werner, demonstrated the substantial scrutiny placed upon contract service arrangements under the TRA's present procedural framework. In response to this recitation, the Consumer Advocate was able to identify no concerns or specific examples to demonstrate how the use of this procedure results in injury to any party. See Transcript at 109-113. Moreover, in its written brief, the Consumer Advocate's purported "deficiencies" in this extensive review process are merely a rehashing of the same legal arguments, which were rejected in the Bank and the Store case.

As was abundantly clear during the oral arguments, no party has identified any fashion in which the TRA's existing procedure results in injury to any party. Consequently, the Authority is well within its discretion to conclude that in the context of this rulemaking, no compelling argument has been presented to disregard those procedures in favor of new procedures.<sup>2</sup>

**III. The Consumer Advocate continues to assert that CSAs result in unjust discrimination, but the Consumer Advocate has offered neither legal support nor compelling examples to support this opinion.**

Once again, in this brief, the Consumer Advocate urges the TRA to restrict the use of contract service arrangements on the basis of the Consumer Advocate's flawed conclusion that such CSAs discriminate among similarly situated customers "who have substantially the same competitive alternatives available to them."

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<sup>2</sup> In addition, as the industry has previously noted, there has been no workable proposal for any new rule for the TRA to substitute for its existing rule. Specifically, extensive argument has been presented explaining the problems and inefficiencies related to the CAD's proposed rules. Absent any legitimate basis to conclude that the existing rule is flawed, and absent any superior proposal, it appears obvious that no change in the existing procedure should be implemented.

Notwithstanding this argument, the examples cited by the Consumer Advocate do not represent such situations.

The Consumer Advocate cites two pairs of BellSouth CSAs, arguing that the customers are virtually identical, and yet, under their respective CSAs, the customers pay different rates. The Consumer Advocate fails to note, however, that the competitive alternatives available to these customers were not the same competitive alternatives. Specifically, the first example cited by the Consumer Advocate compares Nashville customer Eli Lilly to Memphis customer United Housing. The Consumer Advocate fails to note that the price negotiated for Eli Lilly in Nashville resulted from negotiations in which the competitive alternative available to Eli Lilly was an offer from AT&T. In contrast, the competitive alternative available to United Housing in Memphis was offered by a company called WorldSpice. Consequently, inconsistent with the Consumer Advocate's assertion, these customers are not customers who have "substantially the same competitive alternatives available to them." Obviously, these different carriers make different offers. Moreover, it is logical to expect that competitive alternatives available from one provider in one city may not, in fact, mirror the competitive alternatives available from another provider in another city. Different carriers, based on differing marketing choices and differing financial factors may choose to provide significantly different offers for customers throughout Tennessee. These customers provide an example of precisely that situation.

CSAs are designed, among other things, to address situations in which general tariff pricing is not competitive with the actual offer available to a particular

customer. The fact that those offers are different is clearly a legitimate basis on which to distinguish between two customers.

As to the second pair, the Consumer Advocate suggests that the CSA for WSF Financial Service in Nashville was not adequately similar to the CSA for American Fidelity Bank in Alcoa. Once again, however, as demonstrated by the filings for these CSA's, the Nashville based customer's competitive alternative was provided by AT&T. In contrast, American Fidelity Bank in Alcoa had a different competitive alternative provided by U.S. LEC. Again, these customers did not have "substantially the same competitive alternatives available to them."

The Consumer Advocate goes on to assert that the CSAs assigned docket numbers 02-00996 and 02-01059 provide an example indicating that CSAs are not tailored to the large, sophisticated business customer. Review of the filings, however, for these two CSAs demonstrate that the customers involved are Evergreen Transportation, Inc., and Southern Pipe and Supply Co. As demonstrated by the attached web pages for these companies, both are in fact large, sophisticated business customers. For its part, Evergreen Transportation, Inc. operates throughout the Southeastern United States and Mexico, employing over 500 people and using a transportation fleet of over 400 tractors and 750 trailers. In addition, Southern Pipe and Supply Co. is an independent wholesale distributor of plumbing and HVAC supplies. The company has over 65 locations and does business in seven states. Based on Southern Pipe's web page, noting that it has been in business since 1938 and is well known in the Southeastern United States as the premier wholesale distributor of plumbing supplies, it would no

doubt come as a great surprise to the company that the Consumer Advocate believes that it is not a large, sophisticated business customer.

Finally, the Consumer Advocate provides examples of several CSAs that exceed three years. Mr. Werner's articulation of the matters scrutinized by the TRA certainly did not contain any reference to a limitation of three years for CSAs. In fact, the term of these contracts has only been an issue in the context of termination liability, when such termination liability represents a complete "buy-out", requiring the customer to pay all of the expected revenue under the contract in order to terminate early. However, the termination liability issue with respect to BellSouth's CSAs has long since been resolved at the TRA. In May, 2000, members of the TRA staff, serving as the "Staff Investigative Team", negotiated a settlement with BellSouth regarding termination liability. The Staff Investigative Team negotiated with BellSouth to create the parameters for the BellSouth termination liability tariff, which was later approved by the Authority. The staff investigative team, consisting of TRA staff members Chris Klein, Gary Hotved, Joe Werner, and Joe Shirley, negotiated with BellSouth to establish various terms relating to termination liability, one of which was the following:

"No tariff and no tariff contract, including without limitations, special contracts, individual case basis contracts, contract service arrangements, etc. shall allow termination charges to exceed 6% of the total tariff service agreement amount or contract agreement amount. For service terms of longer than four years, no tariff and no contract shall allow total termination charges that exceed 24% of the average annual revenues of the tariff service agreements per contract."



See BellSouth Termination Liability Tariff attached at Section A 2.4.10E. Accordingly, it is clear that the TRA continues to abide by the same criteria outlined in that settlement agreement and later incorporated into BellSouth's tariff. Those terms do not limit CSAs to three years. In fact, those terms specifically contemplate service terms of longer than four years. The TRA action since that time has been consistent with the understanding that, provided termination liability comports with BellSouth's tariff, the term of contracts may exceed 36 months. In fact, the TRA has often voted to approve CSAs with terms exceeding 36 months.<sup>3</sup>

In short, the Consumer Advocate has raised no new issue regarding the CSA procedure as applied, and the examples cited in its written brief provide no support for its position.

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<sup>3</sup> For example, the following is a non-exhaustive list of CSAs that were approved by the Authority for terms exceeding 36 months: TRA No. 02-00907, CSA No. TN02-A580-00, (48 mos), 09/26/02; TRA No. 02-00908, CSA No. TN02-D731-01, (49 mos), 09/26/02; TRA No. 02-00909, CSA No. TN01-D544-01, (60 mos), 09/26/02; TRA No. 02-00910, CSA No. TN02-9449-00, (44 mos), 09/26/02; TRA No. 02-00911, CSA No. TN02-C477-00, (48 mos), 09/26/02; TRA No. 02-00935, CSA No. TN02-C246-01, (37 mos), 10/03/02; TRA No. 02-00936, CSA No. TN02-D587-00, (48 mos), 10/03/02; TRA No. 02-00982, CSA No. FL00-4685-00, (60 mos), 10/10/02; TRA No. 02-00983, CSA No. TN02-E501-00, (49 mos), 10/10/02; TRA No. 02-00993, CSA No. TN02-E782-01, (49 mos), 10/14/02; TRA No. 02-00997, CSA No. TN01-A874-01, (37 mos), 10/14/02; TRA No. 02-00873 (60 months), 8/18/02; TRA No. 02-01039, (60 months), 10/17/02; TRA No. 02-01008, CSA No. TN02-H987-01, (54 mos), 10/14/02; TRA No. 02-01009, CSA No. MS99-8985-00, (60 mos), 10/14/02; TRA No. 02-01050, CSA No. TN02-C686-00, (48 mos), 10/21/02; TRA No. 02-01052, CSA No. TN02-B545-01, (49 mos), 10/21/02; TRA No. 02-01054, CSA No. TN02-C379-00, (37 mos), 10/21/02; TRA No. 02-01056, CSA No. TN02-C789-00, (60 mos), 10/24/02; TRA No. 02-01078, CSA No. TN02-F427-00, (37 mos), 10/28/02; TRA No. 02-01080, CSA No. TN02-G222-00, (49 mos), 10/28/02; TRA No. 02-01099, CSA No. MS02-7124-10, (60 mos), 10/31/02; TRA No. 02-01120, CSA No. TN02-K197-01, (60 mos), 11/04/02; TRA No. 02-01139, CSA No. TN02-J159-00, (49 mos), 11/08/02; TRA No. 02-01140, CSA No. TN02-K183-00, (48 mos), 11/08/02; TRA No. 02-01144, CSA No. GA01-C214-10, (44 mos), 11/08/02; TRA No. 02-01150, CSA No. TN02-3779-10, (41 mos), 11/11/02; TRA No. 02-01211, CSA No. TN02-E844-00, (49 mos), 12/05/02; TRA No. 02-01230, CSA No. TN02-J285-00, (60 mos), 12/16/02; TRA No. 02-01234, CSA No. TN02-L395-00, (49 mos), 12/16/02; TRA No. 02-01255, CSA No. TN02-M661-00, (49 mos), 12/23/02; TRA No. 02-01256, CSA No. TN02-L848-02, (60 mos).

**IV. The Consumer Advocate offers nothing new to support its position regarding discrimination and public disclosure.**

As was reiterated several times during oral arguments, the TRA's rules provide ample public disclosure of information relating to special contracts. These rules require more disclosure and filings than the procedures in neighboring states and in addition the Consumer Advocate has offered no workable proposal for providing additional information. The Industry Members have already extensively briefed and argued these issues and will not restate those arguments here. Please refer to the Industry's brief filed on December 19<sup>th</sup>, 2002.

**V. Conclusion.**


The TRA has devoted a substantial amount of administrative resources to reviewing its procedure for contract service arrangements, a procedure which is among the most rigorous in the country today. To support its argument for increased regulation of CSAs, the Consumer Advocate attempts to equate a decision that no new rule is required with a procedural decision to proceed in some fashion other than rulemaking. The fact is, the TRA has had a rulemaking. It has heard arguments; it has asked questions; and it has looked closely and critically at the manner in which its current procedure actually works. The TRA is now well within its discretion to conclude that the existing system works and, in fact, works much better than any proposal before the TRA to change that procedure, and that, as a result, no new rule is needed and the existing rules should remain in place.

Respectfully submitted,

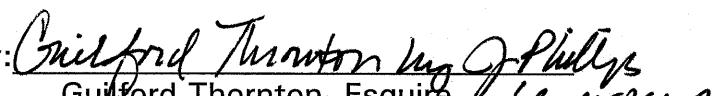
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UNITED TELEPHONE-SOUTHEAST, INC.  
SPRINT COMMUNICATIONS COMPANY L.P.

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James Wright, Esq. *with express*  
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919-554-7587

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COMPANY OF TENNESSEE, LLC

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Its Attorney

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CARRIERS ASSOCIATIONS

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Its Attorney

TIME WARNER TELECOM OF THE MID-  
SOUTH, LP.

By: Charles Welch by J. Phillips  
Charles B. Welch, Esquire *with express*  
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Its Attorney

**ATTACHMENT**

**BELLSOUTH TERMINATION LIABILITY TARIFF**

SOUTH CENTRAL BELL  
TELEPHONE COMPANY  
TENNESSEE

## GENERAL SUBSCRIBER SERVICES TARIFF

Second Revised Page 24  
Cancels First Revised Page 24

ISSUED: October 2, 1995  
BY: President - Tennessee  
Nashville, Tennessee

EFFECTIVE: November 9, 1995

### A2. GENERAL REGULATIONS

#### A2.4 Payment Arrangements And Credit Allowances (Cont'd)

##### A2.4.8 Variable Term Payment Plan (Cont'd)

###### P. Transfer of Service

Service may be transferred to a new customer at the same location, except as prohibited in L.1.a.(5) preceding, upon prior written concurrence by the Company and payment of a transfer charge by the new customer as specified in service tariffs. The new customer will be subject to all provisions currently reflected in the service agreement.

###### Q. Concession Service

Service furnished under the Variable Term Payment Plan is not eligible for discount in accord with provisions for concession service specified elsewhere in this Tariff.

###### R. Failure of Service

In the event that a failure of service is of greater than 24 hours' duration, the Company's liability will be limited to a credit adjustment of monthly billing for the time "out-of-service," prorated on a per diem basis. A 30-day month will be assumed for purpose of proration. The expiration date of the payment period remains unchanged.

##### A2.4.9 Reserved For Future Use

##### A2.4.10 Payment Plans And Options For Contract Services

###### A. General

1. The regulations specified herein are applicable to specific services as indicated in each service's respective section of this Tariff. (N)

2. Services furnished under the Payment Plans for Contract Services (PPCS) are subject to all general regulations applicable to the provision of service by the Company as stated elsewhere in this Tariff except as noted herein. (N)

3. The PPCS are payment plans which allow customers to pay fixed or variable rates for services provided over variable contractual payment periods. A specific monthly rate applies for the duration of each period. (N)

Payment periods for services provided under PPCS will be described in the services' specific tariff section. The following is an example of payment periods offered. (N)

a. Payment Plan A - payment periods may be selected from 24 months to 48 months in length. (N)

b. Payment Plan B - payment periods may be selected from 49 months to 72 months in length. (N)

c. Payment Plan C - payment periods may be selected from 73 months to 96 months in length. (N)

4. When the customer extends service beyond the longest service period offered, then rates for the longest available service period will apply. (N)

5. When the customer orders service to be provided under a PPCS arrangement, the customer must designate to the Company the payment plan and the service period desired, e.g. Payment Plan B and sixty months. (N)

###### B. Application of Rates and Charges

1. Rates stabilized under a PPCS arrangement are exempt from Company-initiated increases, however, decreases for any rate element will automatically flow through to the customer. Effective with this Tariff, customers under a PPCS arrangement will be billed the lower of their existing PPCS rates or the current PPCS rates for their service arrangement. (N)

2. When customers renew or change the length of their payment period, the rates applicable for the new period are those currently in effect at the time of the renewal or change in the length of the payment period. A service order charge will not be applicable for such renewals or changes to the payment period. (N)

3. Recurring rates and installation, termination, service establishment, Service Connection and other nonrecurring charges apply according to the appropriate schedules for services offered as associated items to Contracted Services, and are filed elsewhere in this Tariff. (N)

4. Customer requests for inside moves of service will not affect the contract period. (M)

BELLSOUTH  
TELECOMMUNICATIONS, INC.  
TENNESSEE  
ISSUED: August 1, 2001  
BY: President - Tennessee  
Nashville, Tennessee

## GENERAL SUBSCRIBER SERVICES TARIFF

First Revised Page 24.1  
Cancels Original Page 24.1

EFFECTIVE: August 15, 2001

## A2. GENERAL REGULATIONS

## A2.4 Payment Arrangements And Credit Allowances (Cont'd)

## A2.4.10 Payment Plans And Options For Contract Services (Cont'd)

## B. Application of Rates and Charges (Cont'd)

5. A change in jurisdiction will not constitute a disconnect of service provided the new PPCS arrangement is at least the minimum number of months allowable under Payment Plan A or equals/exceeds the remaining service period, whichever is greater, and provided the new PPCS arrangement is for the same customer at the same location for the same capacity service.

## C. Termination Liability Charge

1. In the event that all or any part of a service is disconnected at a customer's request prior to expiration of any selected payment period of greater than one month's duration, the customer will be required to pay a termination charge as stated in that service's section of this Tariff.

## D. Additions

1. Additions of services or rate elements, e.g. ports, new local channels, interoffice channels, etc., must be under a new PPCS arrangement at rates and charges as specified in B. preceding.
2. Termination charges for premature disconnection of added contractual services will apply as set forth under Disconnects as stated in E. following.

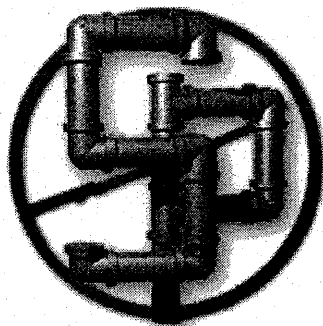
## E. Disconnects

1. When a service or rate element, included under a PPCS arrangement, is *terminated without cause* prior to expiration of the *tariff term plan*, a termination liability charge will apply. *Unless the tariff provisions governing a particular service provide otherwise, for tariff term plans entered into on or after April 3, 2001, this termination liability charge will not exceed the lesser of:* (C)
  - a. The sum of repayments of discounts received during the previous twelve (12) months of service, the repayment of the prorated amount of any discounted or waived non-recurring charges, and the prorated amount of any documented contract preparation, implementation or tracking charges; or (N)
  - b. Six (6%) percent of the total tariff term plan amount if the tariff term plan is four (4) years or less; or twenty-four (24%) percent of the average annual revenues of the tariff term plan if the tariff term plan is longer than four (4) years. Term plan revenue is the total revenue billable under the term plan entered into by the customer. Average annual revenue is the aggregate revenue billable under the term plan divided by the number of years in the term plan. (N)
2. Termination liability charges for an individual service may exceed the levels specified in this Tariff only upon demonstration to the Tennessee Regulatory Authority that the unrecovered portion, if any, of the customer specific costs incurred to provide such service exceeds the levels specified in this Tariff. (N)
3. When a tariffed service under a PPCS arrangement is disconnected prior to the expiration of a selected service period as a result of a change of Tariff jurisdiction Termination Liability Charges will not apply when: (T)
  - the completed service period is twelve months, or twenty-five percent of the length of the originally selected PPCS service period, whichever is greater, and
  - the service orders to install the new service and disconnect the old service are related together and there is no lapse in service between installation of the new service and disconnection of the existing service, and
  - the service orders are for the same customer at the same location. (M)

**ATTACHMENT**

**WEB PAGES FOR SOUTHERN PIPE AND SUPPLY CO., INC., AND EVERGREEN  
TRANSPORTATION, INC.**





# SOUTHERN

## PIPE AND SUPPLY CO., INC.

THE BOLD LOOK  
OF **KOHLER**

**DELTA**  
THE FAUCET

**ARMSTRONG**

MESSAGE FROM THE  
PRESIDENT

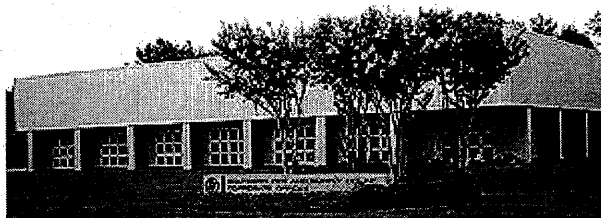
PRODUCT LISTINGS

LOCATIONS

GUEST BOOK

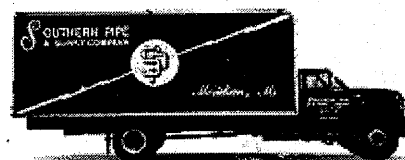
CAREER OPPORTUNITIES

CONTACT US



Southern Pipe & Supply Co., Inc. is an independent wholesale distributor of Plumbing & HVAC Supplies. We have over 65 locations doing business in seven states (see our Locations page) and we carry a full line of products from manufacturers such as Kohler, Delta Faucets, Price Pfister, and Rheem Water Heaters, just to name a few (see our page on Product Lines). We also carry a full line of Armstrong heating and air conditioning products.

Southern Pipe has been in business since 1938 and is well known in the Southeast United States as being THE premier wholesale distributor of plumbing supplies. Our emphasis on customer service has brought us where we are today. No one in this industry can match the quality of service offered by Southern Pipe & Supply. Our network of branches tied together with a state-of-the-art computer system and serviced by our own Central Distribution Center can offer more products, quicker, at a more reasonable price than our competition. The average tenure of our employees is in excess of ten years. So, we have the knowledge base to help you get the right material the first time. We also have a network of Plumbing Fixture Showrooms that can offer you a first hand look at all the newest and finest plumbing fixtures offered in America today. So, whether you are a contractor, plumber, builder, or someone thinking about building or remodeling a home, come see Southern Pipe &



Supply Co., Inc. before you purchase your plumbing or heating and air conditioning material. You'll be glad you did.

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You are visitor number:

002430

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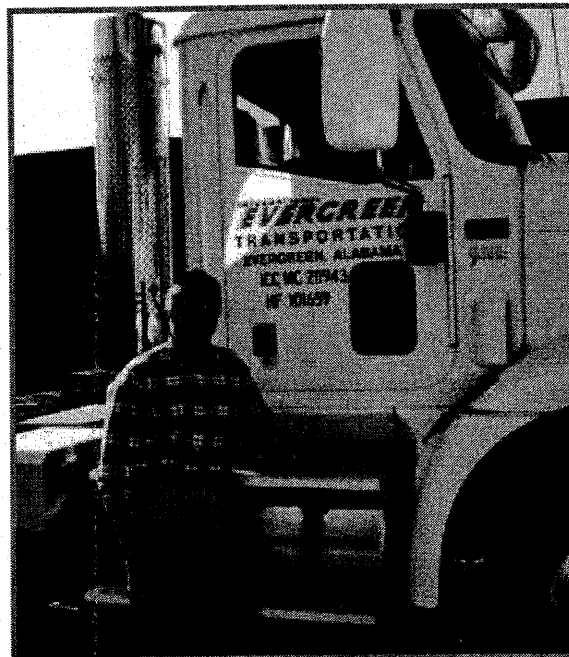
# **EVERGREEN TRANSPORTATION, INC.**

PO BOX 410  
206 INDUSTRIAL PARKWAY  
EVERGREEN, AL 36401-0410  
Phone: (800) 525-5144  
Fax: (251) 578-2360

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## **OUR COMPANY**

When Walter Poole bought his first truck in 1946, he made a commitment to provide only the highest level of service to his customers. Just as Walter built his reputation on the assurance of on schedule delivery nearly two decades ago, so is *Evergreen Transportation* today. Formed in 1988 by Walter and his son, Pat, *Evergreen Transportation* has quickly grown to become one of the leaders in our industry. Operating throughout the southeastern United States and Mexico, we offer both dry and bulk freight services through more than 500 employees controlling a fleet of over 400 tractors and 750 trailers. We pride ourselves on providing the best possible carrier service available today. State-of-the-art equipment and experienced personnel insure that your product will be delivered on time and in top condition. That is our commitment to you.



CERTIFICATE OF SERVICE

I hereby certify that on February 28, 2003, a copy of the foregoing document was served on the parties of record, via the method indicated:

☐ Hand  
☒ Mail  
☐ Facsimile  
☐ Overnight

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Nashville, TN 37219

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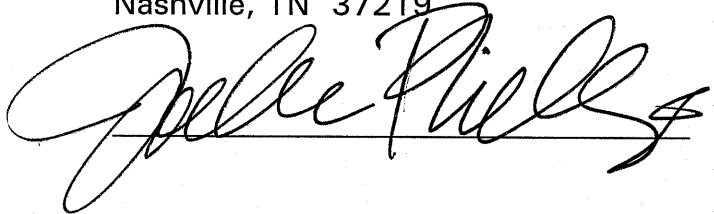
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☐ Overnight

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Guilford Thornton, Esquire  
Stokes & Bartholomew  
424 Church Street, #2800  
Nashville, TN 37219

A handwritten signature in black ink, appearing to read "Timothy Phillips", written over a horizontal line.